

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
LERNOUT & HAUPSIE SPEECH)	Case No. 00-4398 (JHW)
PRODUCTS, N.V., et.al.)	
)	Jointly Administered
Debtor.)	
)	
SCOTT L. BAENA, LITIGATION)	
TRUSTEE OF THE LERNOUT &)	
HAUSPIE SPEECH PRODUCTS N.V.)	
LITIGATION TRUST,)	
)	Adv. Proc. No. 04-54842 (JHW)
Plaintiff,)	
)	
v.)	
)	
KPMG LLP and KLYNFELD PEAT)	
MARWICK GOERDELER)	
BEDRIJFREVISOREN,)	
)	
Defendants.)	

AFFIDAVIT OF KIM RAULSOME, PARALEGAL

STATE OF DELAWARE :
 : SS:
NEW CASTLE COUNTY :

I, Kim Raulsome, certify that I am, and at all times during the service, have been an employee of Morris, James, Hitchens & Williams LLP, not less than 18 years of age and not a party to the matter concerning which service was made. I certify further that on November 15, 2004, I caused to be served:

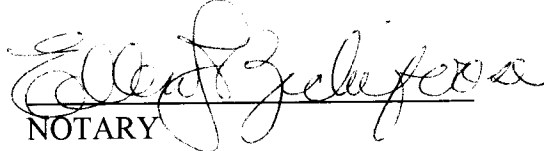
**KPMG LLP'S REPLY MEMORANDUM OF LAW
IN FURTHER SUPPORT OF ITS MOTION TO
TRANSFER THE ACTION TO THE DISTRICT OF MASSACHUSETTS**

Service was completed upon the parties on the attached list in the manner indicated thereon.

Date: November 15, 2004

Kim Raulsme
Kim Raulsme

SWORN AND SUBSCRIBED before me this 15th day of November 2004.


NOTARY

My commission expires: _____

ELLEN S. ZICKERT
Notary Public - State of Delaware
My Comm. Expires Nov. 21, 2007

VIA HAND DELIVERY

Theodore J. Tacconelli, Esq.
FERRY JOSEPH & PEARCE, P.A.
824 Market Street, Suite 904
P.O. Box 1351
Wilmington, DE 19899
Telephone: (302) 575-1555
Facsimile: (302) 575-1714
*(Co-counsel for Scott L. Baena, Litigation
Trustee of the Lernout & Hauspie Speech
Products N.V. Litigation Trust)*

VIA FIRST CLASS MAIL

David W. Trench, Esq.
Nathan G. Mancuso, Esq.
Scott G. Klein, Esq.
BILZIN SUMBERG BAENA PRICE &
AXELROD LLP
2500 First Union Financial Center
200 South Biscayne Boulevard
Miami, FL 33131-2336
Telephone: (305) 374-7580
Facsimile: (305) 374-7593
*(Co-counsel for Scott L. Baena, Litigation
Trustee of the Lernout & Hauspie Speech
Products N.V. Litigation Trust)*